Treasury 1603: Applicant Checklist for Energy Properties Placed in Service

Thank you for registering with Section 1603. Please take time to print and fill out this checklist prior to submitting your application. This checklist is designed to assist you in submitting a complete application. While this checklist does not address all possible scenarios for a complete application, most applicants should find that completing this checklist will make the review process more efficient and expedite payment. This checklist is for the documents being uploaded in Section 6A of the application.

☐ **Design Plans to support eligibility of energy property -** *All applicants* must submit as-built, legible design plans stamped by a professional engineer (PE). For solar electric property, submit a one-line diagram and site/array layout. If a PE stamp was not required, submit a letter explaining why the seal was not required.

☐ **Signed and dated commissioning report –** *All applicants* must submit a statement from the installer or engineer stating that the property has been placed in service. The statement should provide the date the energy property was placed in service and as-built capacity. A local agency inspection is not acceptable as a commissioning report.

☐ **Detailed cost breakdown to support cost basis –** *All applicants* must submit a detailed breakdown of eligible costs in table format. This includes all costs and components related to the cost basis.

☐ **Independent Accountant's Certification –** If the energy property cost basis is $500,000 or more, applicant must submit an independent accountant's certification. This certification should include a detailed cost breakdown or cost segregation report for the review team to see both eligible and non-qualifying costs. Be sure to include the method of allocation for indirect costs allocated between eligible and ineligible costs.

☐ **Permission to Operate –** If the project is connected to the electrical grid, applicant must provide correspondence with the utility that the interconnection agreement is placed in effect. This may be a signed letter or utility email giving permission to the applicant to energize (commission, connect, operate) the energy property.

☐ **Authorized Signatory –** If the application is being prepared by someone other than the owner, the application must include a notarized authorization from the owner granting permission to the preparer to represent the owner for purposes of the 1603 program.

☐ **Lease Waiver –** If an eligible lessor elects to pass-through the payment to the lessee, the lessee and lessor must agree that the lessor waives all right to the 1603 payment. Submit an executed written agreement between the lessor and lessee of the energy property. See page 18 of the Guidance for the required contents of the agreement.

☐ **Demonstrate Applicant Eligibility** – If you are a limited liability company (LLC), select "other" and identify the LLC name and State that the LLC is organized in. If the LLC is not directly taxed as a corporation, please provide an organization chart and/or narrative that clearly explains ownership, including holding companies and affiliates, demonstrating the applicant's eligibility as a taxpaying business entity..

☐ **Business Website** – If you have a business website, please provide the website in Section 3A of the application.

☐ **Registered in CCR –** *All applicants* must make sure the DUNS number provided on the application is active and registered in the CCR. Treasury is unable to make a payment without these.

☐ **Sign the Terms & Conditions –** The Terms & Conditions will appear after you submit the application. The application is incomplete until they have been signed.

This checklist is for applicant use only and does not address all possible scenarios for a complete application. Please do not upload the checklist. Ultimately, IRS rules and Treasury 1603 requirements apply (link to Treasury Program Guidance).